[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION-3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
Department of Revenue
**Central Board of Indirect Taxes and Customs**

Notification No. 35/2026-CUSTOMS (N.T.)

New Delhi, 2nd April, 2026
12 Chaitra, 1948 (SAKA)

S.O. … (E).– In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

"TABLE-1

| Sl. No. | Chapter/ heading/ sub-heading/tariff item | Description of goods | Tariff value (US $Per Metric Tonne) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1 | 1511 10 00 | Crude Palm Oil | 1141(i.e., no change) |
| 2 | 1511 90 10 | RBD Palm Oil | 1162 (i.e., no change) |
| 3 | 1511 90 90 | Others – Palm Oil | 1152 (i.e., no change) |
| 4 | 1511 10 00 | Crude Palmolein | 1167 (i.e., no change) |
| 5 | 1511 90 20 | RBD Palmolein | 1170 (i.e., no change) |
| 6 | 1511 90 90 | Others – Palmolein | 1169 (i.e., no change) |
| 7 | 1507 10 00 | Crude Soya bean Oil | 1224 (i.e., no change) |
| 8 | 7404 00 22 | Brass Scrap (all grades) | 7117 (i.e., no change) |

TABLE-2

| Sl. No. | Chapter/ heading/ sub-heading/tariff item | Description of goods | Tariff value (US $) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1. | 71 or 98 | Gold, in any form, in respect of which the benefit of entries at serial number 194 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed | 1526 per 10 grams |
| 2. | 71 or 98 | Silver, in any form, in respect of which the benefit of entries at serial number 195 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed | 2427 per kilogram |

| | | | |
|---|---|---|---|
| 3. | 71 | (i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;<br><br>(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage.<br><br>Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver. | 2427 per kilogram |
| 4. | 71 | (i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units;<br><br>(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage.<br><br>Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place. | 1526 per 10 grams |

TABLE-3

| Sl. No. | Chapter/ heading/ sub-heading/tariff item | Description of goods | Tariff value (US $ Per Metric Ton) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1 | 080280 | Areca nuts | 7020 (i.e., no change)" |

2. This notification shall come into force with effect from the 3rd day of April, 2026.

[F. No. 467/01/2026-Cus.V]

(Kriti Pandey)
Under Secretary to the Govt. of India

Note: - The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide Notification No. 36/2001–Customs (N.T.), dated the 3rd August, 2001, vide number S. O. 748 (E), dated the 3rd August, 2001 and was last amended vide Notification No. 32/2026-Customs (N.T.), dated the 30th March 2026 e-published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S.O. 1660 (E), dated 30th March 2026.